



Key points of the new French social security legislation

1. All seafarers, irrespective of nationality, that are resident or otherwise domiciled in France will be required to make social security contributions to ENIM, the French mariners' social security agency.
2. However, seafarers that are making social security contributions to an official agency of another country (which is an EU Member State or a State which has a bilateral social security convention with France) will not be asked to make contributions to ENIM. They may, however, be asked to provide evidence that contributions are being made.
3. Non-resident Employers of seafarers that are required to make social security contributions in France will need to provide a "bond of guarantee" from a bank, failing which a "security deposit" will be payable to ENIM in accordance with the published contribution rate.
4. Non-resident Employers may appoint a French-based agent to act on their behalf to make the contributions to ENIM.
5. Where a monthly computerised declaration is being made, the declaration must be made by the 25th day of the month, following the month in which the seafarer performed the duties. Where the declaration is made on a quarterly basis, the declaration is to be made by the 25th day of the calendar month following that quarter.
6. The penalty for late payment of contributions is 0.5% for each day of delay, calculated on the amount of contribution owed.
7. Failure to pay the contributions could constitute a criminal offence and ultimately lead to the arrest of the yacht.
8. In accepting the contributions of the employer and seafarer, ENIM will provide the seafarer with Health/Medical care and retirement benefits.
9. ENIM will provide a full retirement pension when the seafarer has completed 25 years of contributed service and is at least 50 years old. The pensionable age shall be 55 years old, upon request, if the seafarer has completed less than 25 years of service.
10. Seafarers completing at least 15 years of contributed service will qualify for a pro-rata retirement pension; however this cannot be taken until the seafarer has reached 55 years old.
11. There are provisions to pay retirement benefits to certain family members in the event of the seafarer's death.

This summary sheet is a guide only and its contents do not constitute legal or tax advice.